

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S FIFTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS: REDUCTION OF CERTAIN PARTIALLY INVALID
CLAIMS OR DISALLOWANCE OF CERTAIN DUPLICATE CLAIMS,
AS APPLICABLE (PENNSYLVANIA SERVICE CENTER)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the “Liquidating Trust” and/or “Trust”), through Alfred H. Siegel, the duly appointed trustee of the Trust (the “Trustee”), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the “Debtors”) filed the Liquidating Trust’s Fifty-Eighth Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims or Disallowance of Certain Duplicate Claims, As Applicable (Pennsylvania Service Center) (the “Objection”) with the United States Bankruptcy Court for the Eastern District of Virginia (the “Bankruptcy Court”). A copy of the Objection is attached to this notice (this “Notice”) as Exhibit 1. By the Objection, the Liquidating Trust is seeking to reduce certain partially invalid claims and disallow certain duplicate claims, as applicable.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the “Order”), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively,

the “Claims”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:

<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
-------------------------	-------------------------	--------------------------------

SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON NOVEMBER 29, 2012, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is 4:00 p.m. (Eastern Time) on November 29, 2012 (the “Response Deadline”).

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is actually received on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on December 6, 2012 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy

Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: September 24, 2012

/s/ Lynn L. Tavenner

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: 804-783-8300
Facsimile: 804-783-0178
Email: ltavenner@tb-lawfirm.com
pberan@tb-lawfirm.com

-and-

Jeffrey N. Pomerantz (admitted *pro hac vice*)
Andrew W. Caine (admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd.
11th Floor
Los Angeles, California 90067-4100
Telephone: 805-123-4567
Facsimile: 310/201-0760
E-mail: jpomerantz@pszjlaw.com
acaine@pszjlaw.com

*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

EXHIBIT 1

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

- and -

Robert J. Feinstein, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Telecopy: (212) 561-7777

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:) Case No. 08-35653-KRH
)
CIRCUIT CITY STORES, INC.¹, et al.,) Chapter 11
)
Debtors.) (Jointly Administered)
)
)

**LIQUIDATING TRUST'S FIFTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS:
REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS OR DISALLOWANCE
OF CERTAIN DUPLICATE CLAIMS, AS APPLICABLE
(PENNSYLVANIA SERVICE CENTER)**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through Alfred H. Siegel, the duly appointed trustee of the Liquidating Trust, pursuant to the *Second Amended*

¹ The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSSStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC.

Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this *Liquidating Trust’s Fifty-Eighth Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims or Disallowance of Certain Duplicate Claims, as Applicable (Pennsylvania Service Center)* (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105 and 502 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for entry of an order in the form attached hereto as **Exhibit A**, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

A. General Background

2. On November 10, 2008 (the “Petition Date”), the debtors in the above-captioned cases (the “Debtors”) filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain *Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof* (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009. The deadline for governmental units to file claims that arose before November 10, 2008 was 5:00 p.m. (Pacific) on May 11, 2009. Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On April 1, 2009, this Court entered an *Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections* (Docket No. 2881) (the “Omnibus Objection Procedures Order”).

9. On August 9, 2010, the Debtors and the Creditors’ Committee filed the Plan, which provides for the liquidation of the Debtors’ assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

10. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan.

11. The Plan became effective on November 1, 2010 (the “Effective Date”), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Liquidating Trust assumed the right and responsibility to liquidate the Debtors’ remaining assets, evaluate and administer asserted claims, including prosecution of objections to claims, and to distribute the assets to creditors.

B. Pennsylvania Service Center

12. In May, 2007, Circuit City Stores, Inc. (“CCS”) sent letters to employees who worked at the Philadelphia Service Center setting forth their separation pay (the “Severance”).

13. In March, 2008, CCS informed employees of its decision to relocate its Philadelphia Service Center and proposed a “Separation Package” for those employees who remained with the CCS through the closing date of the Philadelphia Service Center (the “Retention Bonus”). However, the closure of the Philadelphia Service Center did not occur prior to the Petition Date and instead closed as a result of the Debtors’ liquidation process. The Debtors are honoring those benefits set forth in the Separation Package to those employees who remained through the closure.

14. Finally, certain employees who worked at the Philadelphia Service Center were owed money on account of paid time off (the “Paid Time Off”).

OBJECTION

15. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as **Exhibit A**, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) reducing each of the claims identified on **Exhibit C** attached hereto and (ii) disallowing each of the claims identified on **Exhibit D** attached hereto (collectively, the “Claims”).

16. For ease of reference, attached hereto as **Exhibit B** is an alphabetical listing of all claimants whose Claims are included in this Objection (the “Claimants”), with a cross-reference by claim number.

A. Reduction of Certain Partially Invalid Claims.

17. The basis for reduction of the Claims listed on **Exhibit C** attached hereto (the “Partially Invalid Claims”) is that each of the Partially Invalid Claims asserts, in part, an amount for which the Debtors are not liable.

18. Specifically, after a review of each of the Partially Invalid Claims and the bases upon which each is asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined that for each Claimant listed on **Exhibit C**, one or more portions of the Claim is overstated or invalid and the Claim must be reduced accordingly, as detailed on **Exhibit C**. For example, a Claim may have asserted amounts due on account of their Severance, Retention Bonus or Paid Time Off (each, an “HR Program”), or a combination thereof, whereas the Liquidating Trust’s books and records show that only certain HR Programs are applicable to the Claimant. In that case, the Claim would be reduced by the amount claimed for the inapplicable HR Program. Alternatively, the Liquidating Trust may seek to reduce the amount claimed on account of a particular HR Program if such amount is overstated. The specific HR Programs that the Liquidating Trust believes are inapplicable or overstated, and the reasons therefor, are included on **Exhibit C**. Accordingly, the Partially Invalid Claims identified on **Exhibit C** should be reduced in the manner stated in **Exhibit C** to correspond to the Liquidating Trust’s books and records.

B. Disallowance of Certain Duplicate Claims.

19. The basis for disallowance of the Claims listed on **Exhibit D** attached hereto (the “Duplicate Claims”) is that each of the Duplicate Claims asserts liabilities already asserted in their entirety by the Claimant in another claim; the claim number of the allowed, surviving claim is listed on **Exhibit D** hereto. Accordingly, the Liquidating Trust requests that the Duplicate Claims identified on **Exhibit D** be disallowed.

RESERVATION OF RIGHTS

20. At this time, the Liquidating Trust has not completed its review of the validity of all claims/expenses filed against the Debtors' estates, and reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds, including the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

NOTICE AND PROCEDURE

21. Notice of this Objection has been provided to the Claimants identified on **Exhibit B**, and to parties-in-interest in accordance with the Court's *Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures* (entered on December 30, 2009 at Docket No. 6208) (the "Case Management Order"). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for the Claimants is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant's Claim is listed.

22. To the extent any Claimant timely files and properly serves a response to this Objection by 4:00 P.M. (Eastern) on November 29, 2012, as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference with respect

to any such responding claimant at 2:00 P.M. (Eastern) on December 6, 2012, and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, (i) reducing each of the claims identified on **Exhibit C** attached hereto and (ii) disallowing each of the claims identified on **Exhibit D** attached hereto.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

23. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

24. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

25. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
September 24, 2012

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Robert J. Feinstein, Esq.
780 Third Avenue, 36th Floor
New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

EXHIBIT A

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

- and -

Robert J. Feinstein, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Telecopy: (212) 561-7777

Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

----- X
In re: : Chapter 11
: Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC., et al., :
Debtors. : Jointly Administered
----- x

**ORDER SUSTAINING LIQUIDATING TRUST'S FIFTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS: REDUCTION OF CERTAIN PARTIALLY INVALID
CLAIMS OR DISALLOWANCE OF CERTAIN DUPLICATE
CLAIMS, AS APPLICABLE (PENNSYLVANIA SERVICE CENTER)**

THIS MATTER having come before the Court² on the *Liquidating Trust's Fifty-*

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

Eighth Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims or Disallowance of Certain Duplicate Claims, as Applicable (Pennsylvania Service Center) (the “Objection”), which requested, among other things, that the claims specifically identified on **Exhibit B** attached to the Objection be reduced or disallowed, as applicable, for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors’ estates and creditors and other parties-in-interest; and after due deliberation thereon, good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on **Exhibit A** as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in **Exhibit A**.
3. The Claims identified on **Exhibit B** as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
4. The Court will conduct a status conference on _____, 2012 at 2:00 p.m. for all Claims identified on **Exhibit C** attached hereto.
5. The Liquidating Trust’s rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

6. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2012

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Robert J. Feinstein, Esq.
780 Third Avenue, 36th Floor
New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner

Lynn L. Tavenner

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT B

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
FOX JR, LEON JETHRO 2715 GARDEN LANE BENSALEM, PA 19020	5074 2000507402	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
GLEN POST 956 Browning Pl Warminster, PA 18974	5629 2000562902	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
HO, KUEN T 23 37 120 ST COLLEGE POINT, NY 11356	6601 2000660102	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
JUREC, DANIEL S 6405 HAWTHORNE ST PHILADELPHIA, PA 19149	6422 2000642201	Exhibit F DUPLICATE CLAIMS TO BE EXPUNGED
KUNA, ROBERT S 1041 SACKETTSFORD RD IVYLAND, PA 18974	5557 2000555701	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
MCVEIGH, ROBERT M 5506 GAUMER AVE MERCHANTVILLE, NJ 08109	4826 2000482602	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
MEE, DONNA T 66 WINDHAM DRIVE LANGHORNE, PA 19047	4921 2000492101	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
NG, YINGF 46 10A 88TH ST ELMHURST, NY 11373	5420 2000542002	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT B

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
OAKES, TODD A 7373 RIDGE AVEAPT 205 PHILADELPHIA, PA 19128	5350 2000535002	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
PEED, DANIEL GEORGE 7 ASTER COURT DELRAN, NJ 08075	5238 2000523802	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
PERKINS, EDWARD J 2894 ANGUS RD PHILADELPHIA, PA 19114	5152 2000515202	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
ROSENBERG, IRVING D 39 GLENOLDEN LN WILLINGBORO, NJ 08046	9453 2000945302	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
SHARON HAINES 3257 Wellington St Philadelphia, PA 19149	4651 2000465101	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
TATARU, MARIUS SORIN 3530 DECATUR ST PHILADELPHIA, PA 19136	4747 2000474702	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/23/2009	4651 2000465101	SHARON HAINES 3257 Wellington St Philadelphia, PA 19149		\$17,983.92	U	CIRCUIT CITY STORES, INC.	\$17,861.54	General Unsecured	CIRCUIT CITY STORES, INC.	Claimant included an amount due for severance greater than the amount owed. Therefore, the claim will be reduced to \$17,861.54 for amounts due for the retention bonus (\$6,000) and severance (\$11,861.54).
1/23/2009	4747 2000474702	TATARU, MARIUS SORIN 3530 DECATUR ST PHILADELPHIA, PA 19136		\$3,214.50	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The debtor's books and records show no amount due for lost paid time off; therefore, this portion of the claim will be disallowed. The claim will be reduced to \$3,000 for the retention bonus.
1/23/2009	4826 2000482602	MCVEIGH, ROBERT M 5506 GAUMER AVE MERCHANTVILLE, NJ 08109		\$5,008.00	U	CIRCUIT CITY STORES, INC.	\$4,372.20	General Unsecured	CIRCUIT CITY STORES, INC.	Claim included amounts due for remaining paid-time-off; however, the Debtor's books and records show no amount due. Therefore, this portion of the claim will be disallowed. The claim will be reduced to \$4,372.20 for the retention bonus (\$3,000) and remaining amount due for severance (\$1,372.20). A portion of severance was paid under Omni #19.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/21/2009	4921 2000492101	MEE, DONNA T 66 WINDHAM DRIVE LANGHORNE, PA 19047		\$8,507.77	U	CIRCUIT CITY STORES, INC.	\$8,117.37	General Unsecured	CIRCUIT CITY STORES, INC.	Claimant included an amount due for severance greater than the amount owed. Therefore, the claim will be reduced to \$8,117.37 for amounts due for the retention bonus (\$3,000), severance (\$4,483.20) and lost paid time off (\$634.17).
1/22/2009	5074 2000507402	FOX JR, LEON JETHRO 2715 GARDEN LANE BENSALEM, PA 19020		\$4,040.00	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	Claim includes a lump sum pay adjustment in lieu of a merit increase. The debtor's books and records show no amount due; therefore, this portion of the claim will be disallowed. The claim will be reduced to \$3,000 for the retention bonus.
1/23/2009	5152 2000515202	PERKINS, EDWARD J 2894 ANGUS RD PHILADELPHIA, PA 19114		\$3,120.72	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	Claim included amounts due for remaining paid-time-off; however, the Debtor's books and records show no amount due. Therefore, this portion of the claim will be disallowed. The claim will be reduced to \$3,000.00 for the retention bonus.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/26/2009	5238 2000523802	PEED, DANIEL GEORGE 7 ASTER COURT DELRAN, NJ 08075		\$4,231.20	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The debtor's books and records show no amount due for lost paid time off; therefore, this portion of the claim will be disallowed. The claim will be reduced to \$3,000 for the retention bonus.
1/26/2009	5350 2000535002	OAKES, TODD A 7373 RIDGE AVEAPT 205 PHILADELPHIA, PA 19128		\$3,099.68	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The debtor's books and records show no amount due for lost paid time off; therefore, this portion of the claim will be disallowed. The claim will be reduced to \$3,000 for the retention bonus.
1/26/2009	5420 2000542002	NG, YINGF 46 10A 88TH ST ELMHURST, NY 11373		\$3,422.10	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The debtor's books and records show no amount due for lost paid time off; therefore, this portion of the claim will be disallowed. The claim will be reduced to \$3,000 for the retention bonus.

In re Circuit City Stores, Inc, et al.
 Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/26/2009	5557 2000555701	KUNA, ROBERT S 1041 SACKETTSFORD RD IVYLAND, PA 18974		\$5,701.20	U	CIRCUIT CITY STORES, INC.	\$5,503.20	General Unsecured	CIRCUIT CITY STORES, INC.	Claimant included an amount due for severance greater than the amount owed. Therefore, the claim will be reduced to \$5,503.20 for amounts due for the retention bonus (\$3,000) and severance (\$2,503.20).
1/27/2009	5629 2000562902	GLEN POST 956 Browning Pl Warminster, PA 18974		\$3,475.60	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The debtor's books and records show no amount due for lost paid time off; therefore, this portion of the claim will be disallowed. The claim will be reduced to \$3,000 for the retention bonus.
1/27/2009	6601 2000660102	HO, KUEN T 23 37 120 ST COLLEGE POINT, NY 11356		\$3,227.40	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	Claim included an error when filed. The support detail does not equal the cover page amount. The claim will be reduced to \$3,000 for the retention bonus.

In re Circuit City Stores, Inc, et al.
 Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/30/2009	9453 2000945302	ROSENBERG, IRVING D 39 GLENOLDEN LN WILLINGBORO, NJ 08046		\$4,298.18	U	CIRCUIT CITY STORES, INC.	\$3,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The debtor's books and records show no amount due for lost paid time off; therefore, this portion of the claim will be disallowed. The claim will be reduced to \$3,000 for the retention bonus.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT D
DUPLICATE CLAIMS TO BE EXPUNGED

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Surviving Claim Number	Comments
1/26/2009	6422 2000642201	JUREC, DANIEL S 6405 HAWTHORNE ST PHILADELPHIA, PA 19149		\$5,513.28	U	CIRCUIT CITY STORES, INC.	6219	Amounts included in this claim are duplicative of claim # 6219. Thus, the claim should be expunged in its entirety.